IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE SIDE JURISDICTION
WRIT PETITION NO.4574 OF 2005

M/s. Rushail Pharmadin Pvt. Ltd. & Anr. ...Petitioners.

V/s.

Union of India & Ors. ...Respondents.

Mr.N.Kantawal i/b Mr.Yogesh Rohira for the Petitioner.
Mr.H.V.Mehta with Mr.Kiran Kandpile for the Respondent.
Mr.M.R.Rao, Appraiser, CIU, J.N.P.T. present.

CORAM: S.RADHAKRISHNAN &
J.H.BHATIA, JJ.
DATE : 22nd July, 2005.

P.C.:

1. Heard the learned counsel for the Petitioner and the Respondent. It appears that the goods were seized as far back as in February, 2004. Shri Mehta very candidly admits on instructions from Mr.M.R.Rao, Appraiser that till date no show cause notice has been issued and in fact, as per Section 110(2) of the Customs Act, the Respondents are liable to return back the goods, if such a notice is not issued within a period of six months from seizure. It appears that the Respondents have attached 2 bank accounts of the Petitioner for the purpose of recovery of the Customs duty. The learned counsel Shri

Mehta on instructions from Mr.Rao categorically states that during the course of day, the banks will be informed today itself that the attachment has been raised.

2. Shri Kantawala states that as soon as the attachment is raised, the Petitioner will raise the money and pay the duty to the Respondent. Shri Mehta also assures as soon as the duty is paid, the goods will be returned.

3. Shri Mehta also states that an appropriate certificate will be issued with regard to the seizure so as to enable the Petitioner to claim deduction in warehouse charges.

4. The Writ Petition stands disposed of accordingly.

(S.RADHAKRISHNAN.J.)

(J.H.BHATIA, J.)